



January 29, 1999

## SENATE BILL No. 463

DIGEST OF SB463 (Updated January 28, 1999 12:06 pm - DI 44)

**Citations Affected:** IC 6-4.1; noncode.

**Synopsis:** Inheritance tax Class A transferees. Provides that for purposes of the inheritance tax a stepchild of the transferor is a Class A transferee.

**Effective:** July 1, 1999.

### Zakas

January 13, 1999, read first time and referred to Committee on Finance.  
January 28, 1999, amended, reported favorably — Do Pass.

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SB 463—LS 7460/DI 92+



January 29, 1999

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

## SENATE BILL No. 463

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-4.1-1-3 IS AMENDED TO READ AS  
2       FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 3. (a) "Class A  
3       transferee" means a transferee who is:

- 4               (1) a lineal ancestor ~~or of the transferor~~;  
5               (2) a lineal descendant of the transferor;  
6               (3) **an adopted child of the transferor; or**  
7               (4) **a stepchild of the transferor.**

8       (b) "Class B transferee" means a transferee who is a:

- 9               (1) brother or sister of the transferor;  
10              (2) descendant of a brother or sister of the transferor; or  
11              (3) spouse, widow, or widower of a child of the transferor.

12       (c) "Class C transferee" means a transferee, except a surviving  
13       spouse, who is neither a Class A nor a Class B transferee.

14       (d) For purposes of this section, a legally adopted child is to be  
15       treated as if he were the natural child of his adopting parent. For  
16       purposes of this section, if a relationship of loco parentis has existed for  
17       at least ten (10) years and if the relationship began before the child's

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1     fifteenth birthday, the child is to be considered the natural child of the  
2     loco parentis parent.

3     **(e) For purposes of this section, "stepchild" includes a stepchild**  
4     **of any age. The term also includes a child of an individual whose**  
5     **marriage to the transferor was dissolved before the date of the**  
6     **transferor's death if the child was born before the marriage of the**  
7     **transferor and the child's natural parent.**

8     SECTION 2. [EFFECTIVE JULY 1, 1999] IC 6-4.1-1-3, as  
9     amended by this act, applies to the estate of an individual who dies  
10    after June 30, 1999.

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## COMMITTEE REPORT

Mr. President: The Senate Committee on Finance, to which was referred Senate Bill No. 463, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, line 14, reset in roman "For purposes of this section, a legally adopted child is to be".

Page 1, line 15, reset in roman "treated as if he were the natural child of his adopting parent.".

and when so amended that said bill do pass.

(Reference is to SB 463 as introduced.)

BORST, Chairperson

Committee Vote: Yeas 12, Nays 0.

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